

**ORDINANCE NO. 24-37**

**AN ORDINANCE OF THE COUNTY OF PINELLAS, PROVIDING THAT THE PINELLAS COUNTY CODE BE AMENDED BY REVISING CHAPTER 118 OF SAID CODE: PROVIDING FOR REVISIONS TO CHAPTER 118-181 TO REFLECT THE RENEWAL OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM; PROVIDING FOR REVISIONS TO CHAPTER 118-191 TO AMEND THE SUNSET DATE OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM; PROVIDING FOR SEVERABILITY; PROVIDING FOR AREAS EMBRACED; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the State of Florida has provided for the Economic Development Ad Valorem Tax Exemption Program pursuant to Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, upon the successful passage of a referendum and

WHEREAS, by a referendum held on August 26, 2014 the electors of Pinellas County have authorized the granting of ad valorem tax exemptions, which may be renewed for a subsequent ten year period if approved by subsequent referendum; and

WHEREAS, Pinellas County has successfully operated an Economic Development Ad Valorem Tax Exemption Program for 10 years, which has incentivized new businesses to develop as well as retained local businesses throughout the County; and

WHEREAS, in a subsequent referendum held on August 20, 2024 the electors of Pinellas County have renewed the authorization to grant ad valorem tax exemptions; and

WHEREAS, Pinellas County Code Chapter 118, Article VI known as the “Pinellas County Economic Development Ad Valorem Tax Exemption Ordinance Process needs to be updated to reflect the renewed authorization.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, that:

SECTION 1. Chapter 118, Section 118-181 of the Pinellas County Code is hereby amended to read as follows:

Sec. 118-181. ENACTMENT AUTHORITY.

Article VII, Section 3 of the Constitution of the State of Florida and F.S. §196.1995 empower Pinellas County to grant economic development ad valorem tax exemptions to new businesses and expansions of existing business after the electors of the county authorize such exemptions. In a referendum held on August 26, 2014, the electors of Pinellas County authorized the board to grant economic development ad valorem tax exemptions. In a subsequent referendum held on August 20, 2024, the electors of Pinellas County approved the renewal of board authorization to grant economic development ad valorem tax exemptions.

SECTION 2. Chapter 118, Section 118-191 of the Pinellas County Code is hereby amended to read as follows:

Sec. 118-191. SUNSET DATE.

Pursuant to F.S. § 196.1995, this article shall expire at 12:01 a.m. on August 21, 2034, which is ten years after the effective date such authority to grant economic development ad valorem tax exemptions was approved by the electors of the county voting on the question in a referendum; provided that for purposes of enforcement and revocation, the terms herein shall survive such expiration date. No business shall be allowed to begin receiving an exemption after that date; however, the expiration shall not affect the operation of any exemption for which a business has qualified under this article prior to August 21, 2034.

SECTION 3. Severability. If any Section, Subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

SECTION 4. Areas Embraced. This Ordinance shall be effective in the incorporated as well as unincorporated areas of the County.

SECTION 5. Inclusion in Code. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Pinellas County Code and that the sections of this Ordinance may be renumbered or re-lettered and the word “ordinance” may be changed to section, article, or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 6. Filing of Ordinance; Effective Date. Pursuant to Section 125.66, Fla. Stat., a certified copy of this Ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners. This Ordinance shall become effective upon filing of the ordinance with the Department of State.